File No. 385

1892.

Collection No.

Mysore Residency

Pros. / Serial Nos.

Part I.

Subject.

Revision of House Assessment in the Cantonment Station of Bangalore. Payment of an allowance of Rs 100/ a month and a bonus of Rs 300/- to Mr Abdulla Rahaman, 2d Mafte, for work connected therewith

Previous References.

Later References.

S. 97.

MGIPC—FP—52DCFMis.—(1783)—27-5-25—39,000.

RESIDENT'S OFFICE.

Office Note.

FILE No. 385 of 1892.

In connection with the carrying out of a water supply for the Colombo station, it was suggested to the Municipal Commrs that a general revision of house assessment should be made.

2. The Commissioners originally came to a resolution that this work should be

Res 15 J. N. 6

done by the Vice President assisted by two Commissioners, but it was pointed out to them in Sl. N. 7 that the assessment should be fixed under the Regulations by the President assisted by two Commrs & that it was necessary to appoint a competent Valuator for the purpose.

3. This matter came up before the

A. N. 8. A

Commrs at their meeting of 8 April 1893. It was resolved that the President should assess the buildings with the aid

of two divisional Commissioners. As regards the Valuator, General Fischer proposed that he be granted a pay of Rs 250/- a month exclusive of carriage allowance, but not exceeding Rs 300/- in all. Mr. Olleff suggested an amendment that the Valuator's pay be fixed at Rs 100/- a month & that the question of a bonus to him or a percentage be considered on the completion of the work with reference to the increased income of assessment. Mr. Olleff's amendment was carried - 12 for & 5 against.

4. The Commrs. have further resolved that a carriage allowce of Rs 60/- a month be passed for the President & 2 Commrs. in carrying out the work.

5. In letter No. 60 of 10th April 1893, the President requests sanction to the above proposals. It is presumed that the revision work will be completed in six months, & then a sum of Rs 1000/- will be sufficient. Provision will accordingly be made in the budget for 1893-94 now under disposal in this office. S. No. 8

Submitted for favour of orders. P.T.O.

No. 13-4-93.

6. Under Section 15 of the M. Regts a valuator may be appointed by the Presidt & Commrs. In sanctioning the proposals we may ask the Presidt to submit for the Residents approval the name of the person to be so appointed. One like the Municipal Auditor would be just the person for such a job.

AC 13.4.93

Yes. Sanction and ask P.M.C. Wrubrick the name of a competent person for Resd approval.

The municipal auditor will not do at all for the job. [illegible] 14/4.

Letter issued - Sl. No. 9.

Mr. Abdul Rahman, 2d Magistrate, was appointed a Valuator - Sl. No. 10 & 11.

7 In letter No. 1064 of the 2nd September 1893, the President, Municipal Commissioners, reports the result of the work done by the Valuator in connection with the revision of house assessment in the Town Station.

8 It was originally expected that this work would be finished in about six months, & accordingly a sum of £1000/- was provided in the current year's budget of the Municipality to meet this expenditure.

9 4 divisions with 8259 houses have now been finished with an increase of £7528-7-2 in the house & lighting rates. Three more divisions have yet to be done. The President expects that the work will be completed in six months (in all one year) & therefore applies for sanction to an additional expenditure of £1636, as detailed in Statement A. It is proposed to meet this ~~charge~~ from the provision of £3400/- ~~under head~~ "Miscellaneous & Unforeseen charges".

† This will be realized during the current year.

10 The Commissioners have approved the proposal at their meeting dated 31st August 1893. If approved, it may be sanctioned.

Submitted

A.S.
9-9-93

The amt. may be passed: the total cost will be more than met from the enhanced assess.t to be realised this year. See P.C. 13(b).

H.V.C.
12 9.

[illegible] 10/9/93

The increase is very satisfactory & the proposal can be sanctioned

[illegible] 12/9

Wrgt submitted for approval.

A.S.
12-9-93

Letter issued — Sl. No. 14.

11 In letter No. 323 dated the 1st May 1894, the President, municipal Commission, Ft. M. Station, reports the completion of the revision of house assessment in the Ft. M. Station, bringing an increased revenue of Rs 15,676-11-9 or Rs 15,000. S.19

12 The Valuator, Mr. Abdul Rahman, applied to the President ~~for a bonus~~ to settle the percentage to be paid to him under the Board's resolution of the 8: April 1893. S.8.A. He recommended an allowance to the revision clerk & remarked that the work had given him more labour & trouble than he had anticipated.

13 Mr. Bride proposed at the board's meeting of 26: April 1894 that a bonus of Rs 2,500 be given to Mr. Abdul Rahman. An amendment was proposed by Mr. Olleff that a bonus of Rs 1,100 be granted. The amendment was lost.

14 The Resident's sanction is solicited to the payment of Rs 2,500 & the President proposes to debit the charge to the balance at the close of the current year.

RESIDENT'S OFFICE.

Office Note.

2.

A. 1

In letter No. 976 of 7th Novr. 1892, the President reported that, by going to the extreme limit of taxation, a sum of Rs 60,000 might be raised annually to pay for water supply.

Under the Regulations as it now stands, the water rate should not exceed 2 p.c of the annual value of buildings. In the above calculation, the Municipality assumed 5 p.c (the levy of this rate must be sanctioned by the Govt. of India). At this rate, the water rate must have amounted to Rs 40,000, & the balance (Rs 20,000) is evidently proposed to be diverted for this purpose from the income from Town duties & other sources.

Same as house tax (5 p.c)

Since then, the house-assessment is being revised, and it is expected that an increase of Rs 10,000/- will be obtained.

A

A corresponding increase of Rs 10,000/- might be obtained from water rate, & the amount available for water supply will come to Rs 80,000.

It is estimated that the Municipality's contribution for water supply will be one lakh rupees per annum. A sum of Rs 20000/- has therefore still to be made up.

In accordance with the present Regulations, the maximum of rates for House* & Water rates* is 5 p.c & 2 p.c respectively. In Madras city they are respectively 10 p.c & 4 p.c. To equalize the rates as proposed by the Commrs at 5 p.c seems undesirable. Mr. Newetson proposes in his note to raise the house assessment to 7½ p.c,* yielding an additional income of Rs 25,000 per annum for the purposes of water supply. This will be more than sufficient to make up the balance required. At 7 p.c house rate, the increase will just come up to Rs 20000.

* Lec. 64.
* Lec. 198.
* Sanction of the Govt of India has to be obtained.

The taxes leviable under the Municipal Regulations in the Ct Mr Station are as follows:

Tax

(a) Tax on carriages, carts, horses & other animals kept within the Cantonment Station

(b) Fees ~~upon~~ for the registration of carts & other wheeled vehicles ~~intent~~ springs kept within the Cantonment Station

(c) Tolls on carriages, carts & animals entering municipal limits.

(d) Tax upon arts, professions, trades or calling & liquor licenses.

(e). Rate on houses, buildings & land.

(f) Town duties.

(g) Lighting rate.

(h) Water rate.

Of these, (d), (e), (f) & (g) are now in force. (h) should of course be levied when water supply scheme is completed & water brought into the Cantonment Station.

Submitted.

A.J.
2.6.93

The only solution of the difficulty as regards funds seems to me to raise the

House tax 2%: and
the water rate from
2 to 5% – The actual Municipal
expenditure is just about
covered by the revenue,
but considerable reductions
may probably be effected
under Repairs etc. under
"public Works." ~~The Municipal Eng.~~
~~Subsidised~~ – The lighting
Hy 2. VI. 93 Rate is certainly
low compared with
the expenditure, if this
were raised ~~in the~~ half per cent,
we could have better lighting
and a fair surplus toward
the water supply –

This would mean about 5000 more.
Hy

Auth: Rist. verbal.
order. Keep till called for
Hy 27.7.93

RESIDENT'S OFFICE.

OFFICE NOTE.

FILE No of

File 184/94

Genl. Admn. Report for 1893-94.

Resd.

See file Report on the adm. of Calcutta with refce to this Genl. Summary —

Regarding House Asst. the increase was estimated to be Rs 15.676 — Abdul Rahman finished his work on 28 March 94: and since these appeals appear to have reduced his amount to an actual of between 11 & 12000 which is expected to be realised in 94.95. —

Hewetson remarks about his closing 64 94.95 must have had refce to actuals — we estimated 64.392 who Hewetson ~~thought~~ may have told you

I am quite sure that the appeals have not reduced the demand so much as this. Col Magrath told me when he left that the amount reduced on appeal was quite insignificant — We must have a clear statement of amount fixed by Abdul Rahman & reduction on appeal — Also an explanation of the amount given in the Bairing Hospital case.

[illegible]

The actual would be about 71,000 and the increase of expenditure over Rev. referred to in Summary to Report is for 93-94. and the deficit was obtained from the opening &c 93.94

The percentages in "Education" "Prares" should be .67 not 67. The dot was indistinct. The figures are taken from Monday report.

The Adm^n Reports should ~~be~~ go to India soon as possible

[illegible] 18/10

See remarks above. The summary may issue +

[illegible] 21/10

File 184/94

+ Taken up in File 184/94

Mr Clarke

I'd like Recd. to
pass this proofs before
this Jarred, please
send to Prepare of
Memo. any Survey —

Please check increase
from House Assessed
Understood the Hewlett
actuals were 12000

R 12/10

Office has taken the figure
15676 fingr. Sr. 19 of File
385/92. It may stand.

The Report ch. go att the 15 inst.
to Indian. So this will be subd. to R. [illegible]

Mr

I will pay this on my return when I have the Report itself before me.

I don't understand about the Mural expenditure having exceeded the revenue when Hawton told us that the closing balance had been increased for 94.95

And again this shows that the revised house assessment yielded Rs 15,670 additional whereas in the Bowring Hospital case he told us Rs 11,000 odd.

Look at the last para. Education
There is something wrong there

73/10

15 When the appointment of the Valuator was decided upon, Genl. Fischer proposed to grant the Valuator a pay of Rs 2,50/- but the Board apparently being of opinion that that pay was excessive decided to give him Rs 100 a month with a bonus or percentage after completion of the work. It was expected that the revision would be completed in six months but it actually took eleven months.

16 The financial effect of the proposals is as below:-

		Rs
according to Genl. Fischer's original proposition	11 × 250 =	2,750
according to Mr. Olleff's amendment	11 × 100 = 1100 Bonus - 1100	2,200
according to the board's resolution	11 × 100 = 1100 Bonus - 2500	3,600 or Rs 327 a month

(which is more than his pay proper as 2nd Magte & Treasury Officer)

Calculated on the increased assessment of Rs 15,000, the above proposals represent a percentage of 18, $14\frac{2}{3}$, & 24 respectively.

It

17 It is not clear whether the proposed grant of a bonus to Mr. Abdul Rahman, 2d Magistrate, for special work done for the Municipality does not fall within the purview of article* 89 of the Civil Service Regulations or under para 7 of the Finance Deptt. Resolution No. 59 of the 4th January 1889.

*Accounts apply. Muni Funds are not Local or the funds administered [illegible] by Govt.

File 57/89.

18 The Municipal budget for 1894-95 not having as yet been finally passed, whatever bonus that may be granted will be included ~~in~~ under the head to which it appertains, instead of debiting it to the closing balance as suggested by the President

Submitted for favour of orders.

AL
5-5-94

19 The above rulings were brought to notice when an honorarium was paid to Mr. Hewetson ~~in connection~~ on account of his work in connection with the Central

operations in the C. M. Ltr.
pages 37 — 43 in Office note
in File 380/90 — the cases
are parallel, somewhat — the
honorarium ~~being~~ having been
passed in one case it may
be sanctioned in the case
of Mr. A Rahman; but there
was this difference; Mr. Hurston
got only a carriage allowance
for his work; whereas Mr.
A Rahman received Rs 100/- a
month for his extra work.
Subd.

In this connection see F.C. letter No. 14539/30.ap.94 Sec 5 in File 65/94 Subd. Sep. alated for orders.
H 7.5.94
Recd. 1000/-

20 H 7.5.94 Recd. I certainly think
Mr. propose to be very liberal to A.R.
A.R. pay is 300/- per. & under para
3. Finance Res. No. 59 of 4 Jany 89. of
Wisconsin of previous sanction 5th have
been obtained from Govt. In Hurston
case it was "bucked" as he had done
the work on a promise of remuneration
and the money was ~~sanctioned~~ paid & nothing said
the Mrs. Funds are in no way
controlled by Govt. and therefore

pr. Sup below.

provisions of Art. 89 b. Chap. IV. C.S. Regs. do
not seem to apply. These Regs. are later
May 1892 than the Finance Resn. 1889
A.R. has received his 100/- per for
Mural Fund. & it seems too late to
now work for sanction and we
must make some suitable
reply if Govt. notice it in connection
with the remuneration to A.R. for
Income tax. I do not think he borrows
sh'd exceed the pay drawn - and
that 5% on the increase - (15,000)
wd be very fair

LS File 65-94

[illegible] 8/5

21 The Resn. of Jany 89 is of course superseded
by the Rules contained in Secs 88 et seq of the
C. S. Regs - The particular rule that
governs this case is contained in Sec. 91 a & not 89 b.

Sanction for 100/- to A.R. given in S.11

Previous sanction of the Govt of India, tho'
necessary under Sec 89 is not necessary under
Sec 91 but sanction we must have -

22 These rules should have brought to notice
by the Office when we sanctioned the payment
of Rs 100 a month to Mr A.R. & I hold Mr
Clarke responsible for the omission which was

[illegible]

a great piece of carelessness & has landed us in a fix for I am not empowered to sanction an amount over Rs 500/- — We shall now have to go up to the Govt of India & explain that I sanctioned the Rs 100 a month by an oversight.

23 But I am quite sure that Govt will not sanction the extravagant remuneration proposed by the Mund Commrs. which means giving him more than Rs 300/- a month for work done in his extra time whereas his pay proper is only Rs 250/- I think —

24 We must write to the President & say that highly as I appreciate the work done by Mr A.R. it seems to me that a remuneration in excess of his actual salary is more than I can recommend for the sanction of Govt, such sanction being necessary under clause 91 b of the C. S. Regns —. The highest bonus I can recommend is Rs 1100, being an additional Rs 100 a month for the 11 months that the work has occupied.

[signature] 13/5/.

25. Draft can issue to P. Mud on receipt

300
12
3600

1100
1100
7700

of reply. Inside take up to Head for orders regarding sanction to the allowance of Rs 100/ per a bonus.

[illegible] - 18/5

26. In para 4 of the Foreign Deptt letter No. 2415-I. of the 18th July 1894, the Govt of India point out that their sanction is necessary before Mr. Abdul Rahman can accept either the allowce of Rs 100 a month granted to him by the Munl Commrs or the bonus which they contemplate giving him. They ask that the whole of the proposals for remunerating Mr. A.R. for this duty may be separately reported for their orders. S. 22

27. The Commrs recommended a bonus of Rs 2500 besides an allowce of Rs 100 a month already paid to Mr. A.R., but the Resident told the Municipality that the highest bonus he could recommend was Rs 1100. S. 20.

28. No reply has yet been received from the President to that letter. If approved, the

President may be asked whether he or the Commissioners have any thing to say in the matter.

Submitted. Yes [illegible] already [illegible] 31/7/94

AS.
26.7.94

29. The Municipal President's letter

Sl. No. 23 No. 1197 of the 30th July 1894 has just now been received. It will be seen from para 2 of this letter that the Commrs have acquiesced in the payment of a bonus of Rs 1100 as suggested by the Resident & offered no remarks thereon.

30. As directed by the ~~Govt. of India~~ Foreign Depn in Sl. No. 22, the proposals for remunerating Mr. Abdul Rahman for revising the profession tax assessment may now be submitted for the orders of the Govt. of India.

31. Submitted, with reference to para 25 of note.

AS.
31.7.94

P.T.O.

In sec. No. 24, the sanction of the Govt. of India was solicited to the payment of the allowance of Rs 100 per mensem for 11 months to Mr. Abdul Rahman & of a bonus of Rs 1,100 for work done in connection with the revision of the house assessment.

In letter No. 5227-I. of the 12th September 1894, the Foreign Dept. convey sanction to the acceptance by Mr. Abdul Rahman of the allowance of Rs 100 a month. As regards the further bonus, Mr. A. R. has, in the opinion of the Govt. of India, been not insufficiently remunerated by the grant of the allowance, but in view, however, of the fact that he has been led to expect that in times would be granted to him, the Govt. of India sanction the payment to him of a sum of Rs 300 that being equal to one month's pay.

In para 3, the Foreign Dept. deprecate the above arrangement which had the effect of giving the assessing officer a bonus in proportion to the increased revenue obtained by his assessment.

an assessing officer holds a quasi-judicial position & the Govt. of India consider that he should not be placed in the position of having a pecuniary interest in his own judgments.

If approved, the substance of the foregoing Department letter may be communicated to the President, municipal Commission for information, with reference to correspondence ending with his letter of 30th July 1894.

S. 23.

Submitted for orders.

H.
19-9-94

Draft submitted for approval.

H.
25-9-94

No. 976 & 1 Enc:

CIVIL AND MILITARY STATION,
BANGALORE.

Municipal Office, 7 November 1892.

RESIDENT'S OFFICE BANGALORE No. 4203 D/- 8/11/92

From

THE PRESIDENT,
MUNICIPAL COMMISSION,
CIVIL & MILITARY STATION,
BANGALORE.

To

The First Assistant to the Resident in Mysore,
BANGALORE.

Sir,

Referring to your letter No: 3470/2888, dated 28 October 1892, I have the honor to forward copy of a Resolution of the Commissioners passed at their Special meeting of the 5 Instant, in connection with the allotment of funds, for carrying out a water Supply for the Civil & Military Station of Bangalore.

2. The Commissioners took into Consideration the amount of income that will be placed at their disposal by the levy of

water rate of 5% under section 198 of the Regulations (which now only provides for 2% on the valution of houses) as recommended by them in their Resolution dated 12 September 1891, submitted with my letter No: 540, dated 16 Idem, as also the income that will be derived from the reintroduction of Octroi, and after providing for important Sanitary works &c, which have had to be deferred, from time to time, for want of funds, have come to the conclusion that they are unable to guarantee a larger annual payment than Rs 60,000, on account of (sixty-thousand Rs) the water supply

I have the honor to be
Sir
Your most obed Servant

[signature]

President.

WD

Abstract of Proceedings of a Special meeting of the Mun'l Commissioners for the C & M Station of Bangalore, dated 5 November 1892.

* * *

3. Read. Letter No. 3470 : 2888, dated 28 October 1892, from the Assistant to the Resident, forwarding letter No. 2694. M. W, dated 15 September 1892, from Government of India, re the water Supply Scheme for the Civil and Military Station of Bangalore.

Proposed by Mr Ollaff.

With reference to Assistant Resident's letter No. $\frac{3470}{2888}$, dated 28 October 1892, forwarding letter from Government of India No. 2694 M. W, dated 15 September 1892, para 4, the Commissioners have not fully considered the figures, but have confined themselves to the one question of the taxable capacity (for water) of the Civil and Military Station. They would however draw the Resident's attention to the late Sir O. St John's opinion

opinion, as expressed in Assistant Resident's letter no: 2850, dated 29 August 1890, Para 3, that "Rs 40,000 is the maximum annual amount which the Municipality is able to pay for its water."

The Commissioners believe that by going to the extreme limit of taxation, the sum of Rs 60,000/- might be raised annually to pay for water. They do not believe that this could be exceeded.

Seconded by Mr. Campbell.

Resolution - Carried nem: con:

(Sgd) H. M. S. Magrath
President.

Copy
H. M. Magrath
President.

RESIDENT'S OFFICE.

Serial No. 2

RD

[DRAFT]—For approval.

No. 4041 / 385.92

Dated 14/12/ 1892

To

The Presidt. Md. Com:

Sir:

I am dir: to ack: the receipt of your letter No: 976 M. ten 7: Nov. 92, I enclosures, and with reference to para 2 in which the Commissioners are stated to have taken into their consideration the amount of income that will be placed at their disposal by the levy of a water rate of 5%, among other receipts to be realised, and making an aggregate of Rs. 60000 towards the water supply, I am to remark that the estimated amount from a 5% water rate on the value of houses in the C. M. Ch. seems very low, when it is considered

of

how much the value of house property must have increased during the last few years.

2. Referring to a Memorandum submitted on the 9: Ultimo, it appears that the number of houses ~~from~~ in 1868-66 to 1892-93 increased from 6614 to 13,415, while the assessment was ₨ 14,544-12-10 & ₨ 39,165-10-0 respectively, that is, while the number of houses in 26 years was doubled their value was increased by 2 3/4 per cent. Taking this as a basis, which of course is only a rough guide, the increase of assessment is not in proportion to the increase of the number of houses. Moreover, it is certain that

that in addition to the increase of mere numbers, there has been a large increase in the rental value of the homes, which the assessment does not show.

3. It would appear from para 4 of your Memo. that the assess^t is revised annually on the rental values ascertained from year to year. It would seem impossible that the whole assessment could be revised annually, and hence it is presumed, that what is meant is, that alterations in particular cases under Sec. 77 of the Municipal Reg^ns, are made annually, and what now appears necessary is a systematic revision of the whole assessment, ~~and such~~ as

has been done in Madras & other Municipalities & also in the Secunderabad Cantonment, in both of which places a very large increase was obtained by a revised assessment.

4. The Revd. Sam. & say is confident that if a revised assessment is made, a considerable increase will be obtained on the present assessment & that a 5% water rate on this would realise a much larger sum than ~~it~~ ~~and~~ Sam therefore to commend this proposal for the early consideration of the Municipal Commr.

Thanks

[illegible]

taken up Wed. & approved [illegible] 13/12.

2nd copy

Memorandum.

House Tax was first introduced into the Civil and Military station of Bangalore in the year 1865-66 when the assessment was fixed at Rs 14544 · 12 · 10 on 6614 assessable Houses. While that for the year 1892-93 amounts to Rs 39165-10-8 on 13415 houses

2. From the subjoined statement it will be seen that during the intermediate period there has been a steady increase in the assessment due to an increase in the number of houses as well as enhancement of amounts on the increased rentals of houses already assessed

3. principle adopted for the levy of assessment and revision thereof is strictly in accordance

accordance with the provisions of sections 76 + 77 of the Bangalore Municipal Regulations of 1883 by ascertaining from the tenants the rental value of Garden Houses from year to year. While the amounts on Houses in Native quarters &c occupied by the owners themselves is determined by the valuation and the rental values of such houses in proportion to the assessment already fixed on houses in such localities.

	No. of Houses	assessment as per Register.
For 1865 – 66	6614	14544 12 10
1866 – 67	7185	21337 15 5
1867 – 68	7463	23881 12 8
1868 – 69	7395	24560 4 3
1869 – 70	7585	25037 1 1
1870 – 71	8926	26513 4 11
1871 – 72	9278	27916 1 1
1872 – 73	9486	28858 9 5
1873 – 74	10214	29630 13
1874 – 75	11168	30316 13 6
1875 – 76	11599	31009 14 5
1876 – 77	11822	31431 2 10
1877 – 78	12138	31925 4 10

1878 – 79	12290	32358 11 4
1879 – 80	12386	33178 10 11
1880 – 81	12396	33915 12 1
1881 – 82	12335	31725 12 10
1882 – 83	12366	31788 5 4
1883 – 84	12765	32004 5 1
1884 – 85	13202	32412 6 2
1885 – 86	13592	32935 15
1886 – 87	13886	33459 5 4
1887 – 88	14177	34011 13 4
1888 – 89	14320	34288 13 1
1889 – 90	14638	37159 12 8
1890 – 91	12827	38681 1 6
1891 – 92	13309	38988 7 2
1892 – 93	13415	39165 10 8

4 Having regard that the assessment is revised annually on the rental values ascertained from year to year I do not think that any considerable increase may be anticipated from the 5 p.c. House Rate.

Section 198 of the Municipal Regulations of 1883 provides for the levy of water rate at 2 p.c and by increase of the rate to 5 p.c. as recommended by the

Surely it is not meant that the whole assessment is revised annually. This would be an impossible undertaking. Probably what is meant is that the "alterations in particular cases" under Sec 77 are made annually —

But what we need is a systematic revision of the whole assessment — This is done in other Municipalities — In Madura for instance I know that a very large increase was obtained by a revised assessment — I remember the same result at Secunderabad

Commissioners in their Resolution No 1 dated 12th September/91 forwarded with letter No. 540 dt 16th idem would bring in an additional Revenue of Rs 40,000 and the present Collecting staff would collect the amount avoiding any extra Establishment.

9—12—92

~~[illegible]~~

Taking 66/67 as a starting point I see that the number of houses was 7185 & in 92/93 13,415 — The assessment has risen from Rs 21,337 to Rs 39,165 — On this basis therefore the increase of assessment is not in proportion to the increase of number of houses by a considerable percentage — But this is not a sure guide. In addition to the increase of mere numbers there has been a large increase in the value of the houses which the assessment does not show

11. 1. 93

Dear Rosenheim

The subject of a thorough re-assessment of House Tax was discussed at last Municipal Meeting & the matter was referred to a Sub-committee, which sits next Saturday, to consider the modus operandi. Its proceedings will be laid before the next Mun'l Meeting, whose resolution will be sent to the Resident for orders &c

Under these circumstances, I doubt if the work can be commenced much before March next —

I expect a lot of

appeals to crop up.

I think Col: Henderson's suggestion of getting a competent, & reliable man on a proper salary for six months to undertake the job is the best plan, as the Collr of Taxes will have his neck to the collar for the rest of the official year — there was some talk of the Divl Commrs doing it — but I think they are a poor lot to utilize for the purpose, & they have too many friends amongst the house-owners!

Yours truly

[illegible]

No. 1284 4

CIVIL AND MILITARY STATION,
BANGALORE.

Municipal Office, 19 January 1893.

No 217
D/-21/1/93

From

THE PRESIDENT,
MUNICIPAL COMMISSION,
CIVIL & MILITARY STATION,
BANGALORE.

Draft endorsement
but. for approval.
AL
24-1-93

To

The First Assistant to the Resident in Mysore,
BANGALORE.

Sir,

As the Office Copy of this office
D. 1 letter No: 976, dated 7 November 1892,
referred to in your letter No: 4041/385.92
D. 2 dated 14 December 1892, has been
mislaid, I have the honor to
request you will be so good
as to furnish me with a copy
of the same, for record.

I have the honor to be
Sir
Your most obedient servant

[signature]

President.

MD

RESIDENT'S OFFICE.

Serial No. 5

[DRAFT]—For approval.

No. 280/38592

Dated 26 January 1893.

To

A. N. 1

[Here enter letter No. 976 of 7th November 1892 from the President, Municipal Commission, C & M Station, & enclosure]

—

Copy forwarded to the President, Municipal Commission, C & M Station of Bangalore, as requested in his letter No. 1284 of the 19th January 1893.

A. 4

[illegible]

First Asst Resident

A.S.
24-1-93.

No: 1582 Enc: 2

719
1/3/93

CIVIL AND MILITARY STATION,
BANGALORE.

Municipal Office, 28th February 1893.

From

THE PRESIDENT,
MUNICIPAL COMMISSION,
CIVIL & MILITARY STATION,
BANGALORE.

To

The Assistant to the Resident in Mysore,
BANGALORE.

Sir,

I have the honour to acknowledge the receipt of your letter no: 4041/38392 dated 14th December/92 communicating the orders of the Resident with reference to the revision of House and Lighting rates in the Civil and Military Station of Bangalore, and in reply to forward a copy of the Proceedings of the Subcommittee dated 9th February 1893, and a Copy of the Resolution of the Commissioners thereon no: 9 dated 25th idem. on the subject, and to

inform

inform you, that the results of the revision, when completed, will be duly reported for the information of the Resident.

I have the honor to be,
Sir,
Your Most Obt Servant.

T. M. D. Maynth
President
N.D.

Abstract of Proceedings of an ordinary meeting of the Municipal Commissioners for the Civil and Military Station Bangalore dated 25th February 1893.

× × × ×

Read. Proceedings of the Sub-Committee on the revision of House and Lighting rates in the station.

Proposition by Mr. Krishna Singh

That in accordance with section 67 and 68 Bangalore Municipal Regulations 1883, the Vice-President assisted by two Commissioners assess the Houses and buildings &c. in their respective divisions

Seconded by Mr. Hayes

10 for

3 Against

Resolution carried

(Signed) H. M. S. Magrath.

President.

Copy

H. M. Magrath

President

MD

Proceedings of an adjourned meeting of the Sub Committee held at the Municipal Office, Mayo Hall at 12-30. P.M. on Thursday the 9th February 1893, for the purpose of Considering the measures necessary for carrying out the revision of House Assessment.

President
Captain W. Dixon

Members.

Present.	Absent
Mr Campbell	P. L. Bride Esqre
Hayes Esqre	Aga Abdoolla Saib Esq. K.B.
Curley Esqre	B. Kristna Singh Esq R.B.
Mr Anasawmy	

Read a memo by Mr Campbell dated 8th February 1893.

Proposed by Mr Annasawmy Moodellior

That the Commissioners of each Division, with the Vice President inspect the lands, houses, and Huts, with their appurtenances in the Civil and Military Station, for the purpose of revising the Assessment

That the Assessment be made by the revision Committee, on the Estimated Gross Annual rent,

and

and in case of a difference of opinion that a Valuator be called in.

That the Assessment Clerk be employed temporarily to assist the Committee, at an addition to his present Salary, of Rs: 15 per month.

That a carriage allowance of Rs 30/- per month, be allowed to the Revision Committee during the time it is employed.

Seconded by Mr Curley

Carried Nemcon

Proposed by the Vice President

That to assist the Revision Committee in this duty the Resident be asked to appoint a Valuator, well acquainted with the Valuation of lands and buildings

This did not meet with the approval of the Subcommittee.

Signed W. Dixon

Signed. R. P. Campbell

Sd. R. F. Hayes

Sd. J. Curley

Sd. B. P. Annasawmy Moodr

"Copy"

[signature]

President

RESIDENT'S OFFICE.

Serial No. 7

[DRAFT]—For approval.

No. 885 / 385-92

Dated 13th March 1893

To

P. M. C.

Sir

I am directed to acknowledge the receipt of your letter No. 1582 of 28 Feby 93, enclosing copy of a Resolution of the Munl. Comm.n regarding a revision of House and Lighting Rates, and to point out that the Resn is not in accordance with 67 & 68 Bangalore M.R. of 1883, which lays down that such assessment shall be fixed by the President assisted by two Comm.rs

S 6

2 — The Resident, I am to say, understands that the Vice President was nominated in ~~lieu of the~~ your ~~President~~ place owing to ~~the latter~~ your other duties preventing ~~him~~ you from undertaking the work, but he is not prepared to accept the nomination of the Vice President to this work as he considers that ~~he has~~ special (no) professional experience in the valuation of house property is required for this important work — and moreover it is expedient that the work be entrusted to an independent person ~~who may if the Municipality so desire be associated with the Comm.~~

~~The work of a thorough revision of assessment as called for by the Resident is one of considerable importance & requiring much professional experience and should be carried out by a competent~~

RESIDENT'S OFFICE. *Serial No.*

[DRAFT]—For approval.

Dated 189

No.

To

~~made i one where is unconnected~~

~~with the Municipality~~

3 I am to ~~point out that~~ refer you to Sec 124

~~under~~ of the Madras Act, under which similar

assessment ~~work~~ is fixed by the President

or by an Officer appointed by him

~~and to suggest that~~ As the Bangalore

M.A. is now under revision with

a view to assimilate it to the

Madras Act should be well

to carry out the ~~spirit~~ revision of assessment

on the principles obtaining in Madras

~~as laid down in Sec 124~~

and ~~[illegible]~~ to appoint a competent

Valuator for the purpose ~~who with the assistance~~

~~of Comm^r of Dev^n should fix~~

~~the assessment~~

Shaw Ed

[illegible]

No. 60 Enc: 1

1219
11-4-93

CIVIL AND MILITARY STATION,
BANGALORE.

Municipal Office, 10th April 1893.

From

THE PRESIDENT,
MUNICIPAL COMMISSION,
CIVIL & MILITARY STATION,
BANGALORE.

To

The First Assistant to the Resident in Mysore,
BANGALORE.

Sir,

I have the honour to acknowledge the receipt of your letter No: 885/385.92 dated 13th Ult'mo, and in reply to enclose a copy of the Resolution of the Commissioners dated 8th Instant, sanctioning the appointment of a Valuator at Rs: 100/- per mensem, and Carriage allowance at Rs: 60/- per mensem for the President and two Commissioners engaged on the work of the revision of House assessment and to request that you will be so good as to obtain the Residents Sanction to the same.

A. 7

2

2. It cannot at present be stated precisely, for what period the Services of the Valuator would be required, and it is presumed that the revision would be — Completed in 6 months or so and I therefore propose that a lump Sum of Rs. 1000 be provided in the budget for 1893-94 now pending Residents' Sanctions to defray this Cost.

The budget is under disposal — a copy is due from the Cessation

I have the honour to be
Sir,
Your most obedt Servant.

Edw. Hewetson
Offg. President

8.A.

Abstract of Proceedings of a Special Meeting of the Municipal Commissioners held at the Mayo Hall Dated 8th April 1893.

× × ×

Revision of Assessment.

The Commissioners resolve that two Commissioners of Each Division assist the President in the Valuation of lands houses buildings and huts with their appurtenances in the Civil and Military Station and touching the pay of a Valuator to assist the President and two Commissioners in their work.

Proposed by General Fischer that the pay of the Valuator or Valuers to aid the President and the said two Commissioners in the above duty be fixed at Rs: 250/- permensem excluding carriage allowance, but not exceeding a sum of Rs: 300/- in all.

Seconded by Mr Khrishnasingh

Amendment by Mr Alleff

That the pay of the Valuers be fixed at Rs: 100, permonth and that

on

on the Completion of the work the question of a bonus to the Valuator or a percentage be — Considered with reference to the increased income of Assessment.

Seconded by Mr Theruvarunga Mood.

12 for Amendment

Captn W. Dixon
Captn Evans
Mr Campbell
" Alleff
" Mohomed ali
" Abdool aleem
" Annasawmy Mood.
" Gungathara Chetty
" Theruvarunga Mood.
" Maigandadeva Mood.
" Krishnasawmy Mood.
" Venkatsawmy.

5 Against

General J. Fischer R.E
Surgn Lt Col: A. F. Dobson
Mr R. F. Hayes
" P. L. Bride
" B. Krishna Singh

Resolution, Amendment Carried

The Commissioners unanimously resolve that a carriage

allowance

allowance at Rs: 60/- per month
be passed for the President,
and two Commissioners in —
Carrying out their work.

/Signed/ E. Hewetson
Offg: President

Copy

Edw. Hewetson
Offg: President

RESIDENT'S OFFICE.

Serial No. 9

[DRAFT]—For approval.

Dated 15th April 1893

No. 1312
38.5-92.

To

The Presidt: Md. Comr:
C. M. Stn.

Sir,

Se 8

With reference to your letter No: 60 dy. the 10 Ap. '93, I am dir: to convey the Resident's sanction to the appointment of a Valuator on Rs 100/. per mensem, and a carriage allowance of Rs. 60/. per mensem to the Presidt: & two Commissioners in connection with the revision of the assessment on houses in the C. M. Stn.

2. ~~It is~~ I am to request that the name of a competent

person to be so appointed may be submitted for the Resident's approval

2. It is presumed that the work of revision will be completed within six months.

3. A provision of Rs 1000/- will be made on this account in the Municipal budget now under disposal in this Office

I have etc

P. Asst R.C.

14.4.93

1343
20/4/93

No. 167

6

CIVIL AND MILITARY STATION,
BANGALORE.

Municipal Office, 19th April 1893.

From

THE PRESIDENT,
MUNICIPAL COMMISSION,
CIVIL & MILITARY STATION,
BANGALORE.

To

The First Assistant to the Resident in Mysore,
BANGALORE.

Sir,

I have the honour to acknowledge the receipt of your letter no: 1312/385-92 dated 14th instant, and with reference to para 2 thereof to report, that I have appointed Mr. Abdul Rahman the 2nd Magistrate to the post of Valuator to the Civil and Military Station Municipality and to request that you will be so good as to obtain the Resident's approval to the same at your earliest convenience, with effect from 1st May 1893.

2. I beg to add that Mr. Abdul Rahman the 2nd Magistrate accepts

accepts the post.

I have the honor to be,

Sir,

Your Most Obed Servant

Edw. Hewitson

Hg: President

RESIDENT'S OFFICE.

Serial No. 11

[DRAFT]—For approval.

No. 1390 / 385-92

Dated 22nd April 1893

To

The Presidt
Md. Com:
C. M. Station.

Sir

With reference to your letter No. 167 d. 19 ap. 93 I am dir: to convey the Resident's approval to Md. Abdul Rahman, the 2nd Mgt. & Treasury Officer being appointed the Valuation ~~[illegible]~~ /- & to assist in the revision of the assessment on Houses in the C. M. Station of Bangalore, and to his receiving a sum

Se. 10

of Rs. 100/- p. m. from
Municipal funds as re-
numeration, with effect from the 1st May 93

Sanctioned.

[signature]

1st Auth. C.S.

[signature] 22. IV. 93

Recd 3.7.93

12

Memo.

Sir,

(1). The reassessment of houses is going on satisfactorily

(2) The estimated increase in III and IV A. Divisions which have been completed is as follows:—

No III Division - Rs 2175-4-5.

No IV.A. — " — Rs 1948-6-7.

The House Annuity for 1893-94 is put down in the Municipal budget at Rs. 40,000/.

H 3.7.93

(3) We are now going on with No IV B Division and hope to finish it by the 20th Instant. The Division contains about 2,000 houses and we have done about 550 houses up to 30 June 1893 with an estimated increase of Rs 532-14-9.

Recd

Rec'd 4.7.93

(4). There were 295 appeals in No III Division - Of which 274 have been disposed of. The rest

are

are pending. The pie assessment was confirmed in 259 cases and modified in 15 cases.

(5). The work will be pushed on without unnecessary delay.

Abdul Rahman
Valuator.

1st July 1893.

To

Colonel H. M. S. Magrath
President Muni Commn.
Civil and Military Station
Bangalore.

My dear Ravenshaw

In reply to your note of the 1st July, I forward the above report from Mr. Abdul Rhyman (the Valuator) for the Resident's information.

Yours sincerely
H. M. S. Magrath

3. 7. 93

Memo.

Note
No. 3. was the first taken up because it was the biggest Division
E.H.

The revision of assessment on houses, &ca. in No: 3 Division occupied 17 working days, and was completed on the 25th instant, with the following result.

Total No: of houses visited . . . . . 3036.
Total No: of houses the assessment on which has been levied or revised . . . . . 1851.
Total increase of annual valuation Rs. 36,254 - 12 - 0.
Total increase of annual assessment Rs. 2,175 - 4 - 5.

I think about Rs. 10,000, allowing for appeals.

At a rough estimate, the result for the remaining five Divisions will be a probable income of about Rs 10,500 more, or Rs 12675 in all, in round numbers, as follows:

No: 4 — Rs 3,500.
No: 5 — Rs 1,000.
No: 6 — Rs 2,000.
No: 1 — Rs 1,500.
No: 2 — Rs 2,000.

Because No: 4. is nearly the size of No 3.

The work of revising the assessment in No: 4 Division will be started immediately.

30: May 1893.

H. Eames. on the 3rd June Saturday
Collector of Taxes.

No 4. for Rural House assessment purposes is divided into No 4. and B/4.
I hope to do No 4. before retire existing charge.
E.H.

30th May 1893
My dear Colonel Henderson
I hope the above gives all the information you want.

So far as the Division I have completed

any appeals I shall dispose of and I am fixing Saturday the 17th June for hearing such.

We have I think been very reasonable in our increase, and I hope therefore appeals will be few

Our proposed Regulations provide the house assessment being raised to 7½ p.c. from 5 p.c. as at present - also to increase the lighting from 1 p.c. to 2 p.c. however the extra amount on this (lighting head we shall spend, because our lighting now costs more than the 1 p.c. gives - and we want much more light about the place.

In lighting we collect ₹8000. Expenditure is ₹16,000 !!

If the 7½ p.c. - house assessment is carried, it will mean - ₹20,000 extra annually - and with ₹10,000 anticipated on present House revision a Total annual increase of ₹30,000. to meet in a way.

any water project independent of money from other Munic. Sources

Your Sincerely
Edw. Hewetson.

Of

Please perhaps ~~[illegible]~~ note showing the amount at present received from House assessment add estimated addition say 10,000 after allowing for revision on appeal.

Onehakh rupees pa will the estimated be required as contribution for the water supply from Munic. It has been shown that 60,000 Rs. can be ~~[illegible]~~ provided raised & we want now to see how the balance say 50,000 can be raised.

This can be shown thus

(i) amount at present realised from House assessment

ii Estimated addition from Revision now in progress

iii Percentage on above (i & ii) as a water rate.

(iv) Other source from which the deficit of any can be met.

A K. W. note is submitted below.

[illegible]
2-6-93

No. 1064 + 3 Enc: 13.

CIVIL AND MILITARY STATION,
BANGALORE,
Municipal Office, 2 September 1893.

2967
D/-7/9/93

From

THE PRESIDENT,
MUNICIPAL COMMISSION,
CIVIL & MILITARY STATION,
BANGALORE.

To

The First Assistant to the Resident in Mysore,
BANGALORE.

C
69

Sir,

I have the honor to inform you that when the expenses of the revision (now being carried out) of assessment of the houses and lands in the Civil & Military Station were being provided for in the Budget for the current year, there was no reliable data to guide the Commissioners, but they anticipated that the work would occupy at least six months, and budgeted accordingly.

Enclosed

2. Enclosed is a Statement showing the results of the Valuator's Work since 1st May 1893, the date on which he commenced work, also the increase in assessment in No: III, A IV, B IV, and V Divisions, the revision of which have been completed up to date. It is difficult to fix the time within which the remaining Divisions, Nos I, II and VI, will be finished, but I have made provision for its extending over the next six months, in case of its lasting so long.

3. Annexed is a copy of Memos from the Vice-President, and Collector of Municipal Taxes, together with a Resolution of the Commissioners No: 20, dated 31st August 1893, proposing an increased allotment of Rs 1636, which

which may be met from the allotment of Rs 3400 in the Budget under head "Miscellaneous and unforeseen charges" for the year 1893-94 to which, I request you will be so good as to obtain the Resident's Sanction.

I have the honor to be

Sir

Your most obed. Servant

Thomas Smith

President.

WD

13

Abstract of Proceedings of the Municipal Commissioners for the Civil and Military Station of Bangalore, dated 31st August 1893.

× × × ×

20. Read. Memo from the Collector of Municipal Taxes submitting the additional cost of temporary establishment in connection with the current revision of House Assessment.

Resolution. Passed and Sanctioned.

The necessary application to be made to the Resident

Signed H. M. S. Magrath
President

Copies

H. Magrath

4/9/93. President

Statement shewing the increased Revenue in the Divisions in which the Revision of Assessment on houses &c has been completed

Divisions	No. of Houses Assessed	Present House and Lighting Rates.			Revised House and Lighting Rates			Increased House and Lighting Rates			Remarks.
No. 3 East General Bazar Divn	3036	8028	5	6	10203	9	11	2175	4	5	This increase will be realized in the current year.
No: A4. West General	2815	5558	9	8	7507	-	3	1948	6	7	
No: B.4. Bazar Divn	2177	3438	12	10	4980	13	7	1542	-	9	
No: 5 Cleveland Town Divn	1031	4615	3	10	6477	15	3	1862	11	5	
Total.	8259	21640	15	10	29169	7	.	7528	7	2	

4123/-

T. Monafratt

President

Statement showing the allotment of Rs: 1000/- sanctioned in the Budget for the official year 1893-94, for the entertainment of temporary Establishment for the revision of House tax in the Civil and Military Station of Bangalore and the extra Provision recommended to the end of current year ending 31st March 1894, as it is apprehended that the revision will not be completed within the time anticipated, i.e. Six Months.

Particulars	Amount	Total	Remarks.
Remuneration to the Valuator at Rs: 100/- permensem	1200 . .		For the extra expenditure planned in the attached
Carriage allowance to ~~Valuator~~ Pensioner & Munl Commrs at Rs: 60/- permensem	720 . .		
Allowance to Assessment Clerk to accompany the Valuator and to perform all clerical duties in the revision of assessment, which was not provided for, at Rs: 15/- permensem	180 . .		
4. Extra Bill Collectors for the Collection of rates &c, during the absence of Bill Collectors who are required to accompany the Valuator and Commissioners in the revision of assessment, to see to the correct numbering of Houses, attend to the service of Notices, and to render information in respect of Houses &c to be inspected and assessed at Rs: 12/- each permensem for 7 months	336 . .		

[illegible] numbering houses and repairing Street Slabs as required by Valuator and Commissioners	700	-	-	3136	"	"	The urgent necessity now provided for, is [illegible] repaint.
Deduct.							
Amount provided in the Budget for 1893-94, for the revision of assessment on houses in the Station	1000	-	-				
Amount provided in the Budget for 1893-94 for purchase of Street Boards + numbering houses &c	500	-	-	1500	-	-	
Sanctioned required for the extra provision for the year 1893-94 Rupees				1636	-	-	

Dated 24th August 1893

Signed H. Eames.
Collector of mun^l taxes.
WD

[illegible]
President

13

Extract from Vice President's Notes dated 22nd August 1893.

The Valuator finished to day the Assessment of no: 5 Division and Commences ~~on~~ no: 6 on the 29th instant, it will take about a month to finish no: 6 which will bring us to the end of the half year or later.

There is only one Bill Collector for no: 5 & 6 Divisions, and his time will be fully occupied with the Assessment of no: 6 till end of September, and for some time afterwards, in serving notices of increased Assessment &c, he has upwards of 3000 Tax bills to Collect for the Current half year and it is impossible for him to do this unaided.

J

I therefore request that the Collector of taxes may be authorized to employ an additional Bill-Collector, without any further delay, to help in collecting the House and Lighting rates in no: 5 & 6 divisions

We have only a month left in which to complete the current Half yearly Collections

(Signed) W. Dixon.
22. 8. 93.

Sanctioned if funds are available.

(Signed) H. M. S. Magrath
22. 8. 93.

Forwarded to Collector of Taxes for immediate attention should funds not be available from the allotment of Rs: 1000/- Sanctioned for temporary Establishment (assessment) he is requested to submit a Statement of what

amount will be required to the end of the year.

(Signed) W. Dixon

22-8-93.

To

The President.

Sir,

With reference to no: 988 of 22d instant, forwarding, for immediate attention, Extract from Vice President's notes of the same date, I beg to report that the employment of four temporary Bill Collectors is imperative, to prevent the House and Lighting Rates falling into arrears in no: III IV, B.IV, V & VI Divisions, as the Collection thereof has already been delayed in Consequence of the revision of

assessment

assessment in those division.

2. Bill books of no: III division, the preparation of which had been held in abeyance, with a view to the collection of the enhanced revised assessment this year, were only issued on the 14th instant, and as there are nearly 3000 bills to be collected, it is not possible for the Bill Collector of this division to complete his collections, without assistance, by the end of next month, when the first half of this year closes.

3. Bill books for no: IV division were issued only towards the end, instead of the beginning, of July. There are about 2000/. bills for this division the collection of which cannot be completed in due time i.e. within the half year ending 30th September 1893: without

aid

aid to the permanent Bill Collector

4. The Bill Collector of B.IV Division has just completed the service of Special Notices under Sec: 73, and has, therefore, not been able to attend to collection work till the 22nd instant, when only he received his bill books containing nearly 2000 bills which it is impossible for ~~time~~ him to collect unaided by the end of next month.

5. As remarked by the Vice President, in his notes under reference, there is only one Bill Collector for no: V & VI divisions, whose time will be occupied in the revision of the latter division till the end of September, and for sometime afterwards serving notices of increased assessment, &c. In the meantime two temporary hands will be required to assist him in the service of notices of no: V division, and in the collection of House and Lighting Rates of both divisions, for which there are nearly 3000 bills requiring to be collected with in the next five weeks.

6. A statement is submitted,

showing

showing the allotment of Rs: 1000/- Sanctioned in the Budget for the year 1893-94 for expenditure in Connection with the revision of Assessment on houses &c. and the Amount required to the end of this official year as it is not at all likely that the revision will be completed within the anticipated period of six months; and the Presidents authority is requested to the immediate employment of the four additional temporary Bill Collectors now provided for at a Salary of Rs: 12/- permensem, in anticipation of sanction.

24.8.93

(Signed) H. Eames
Collector of Taxes

Recommended that the Collector of taxes proposals may be sanctioned, in anticipation of the Commissioners approval, and Residents confirmation; I may add that the revision of assessment on houses in No: 3 Division will bring in to the Municipality an additional revenue of Rs: 2100 for the current year, this will more than balance the proposed expenditure.

(Signed) W. Dixon
24.8.93

RESIDENT'S OFFICE.

Serial No. 14

[DRAFT]—For approval.

No. 3172/385-92.

Dated 16 Septr 1893.

To The President, Municipal Commissioner for the Station of Bangalore

Sir,

S.13

In reply to your letter No. 1064 dated the 2nd September 1893, I am directed to convey sanction to an additional expenditure of Rs 1,636/- in connection with the current revision of house assessment in the Cantonment Station of Bangalore.

2. This charge will be met from the allotment in the municipal budget for 1893-94 under ~~XVI~~ Miscellaneous & Unforeseen charges.

I have, &c

[illegible]

First Asst Resident

AS 12-9-93

RESIDENT'S OFFICE.

Dated 5/4 1894.

Serial No. 1

[DRAFT]—For approval.

No.

To

Col Magrath

P.M.

My dear Col.

The Resident has asked me to suggest that when the revision of the House Assessment is completed should be advisable to carry out some similar action with regard to the Income tax which goes to Imp. Govt and the Professional tax which goes to the Municipality. Col H notices that the latter produced only Rs. 4611 last year 1892.93 a sum which he thinks can hardly represent the proper amount which the Co. Mun. Sh should produce

I am to ask you for an early expression of your views

on the subject and your suggestions as to the steps to be taken to carry out the revision - this possible that no better agency could be employed in the work than that employed in the House Accrued revision.

Col. H. is anxious that the matter I'd not be lost sight of as the most important to raise all we can for the Water works

Yours Nil

[illegible]

RESIDENT'S OFFICE.

Dated 189

Serial No.

[DRAFT]—For approval.

No.

To

Income tax

K W

Note that I wrote* DO to Col Magrath on 4th Dec. E3 ~~[illegible]~~ by decree of Resdt that after the revision of House Assessts was completed a similar revision might be arranged for the Income & Professional Tax's suggested the work might be done by the same agency as that was employed in revision of House Assessts

[illegible] 26/1/34.

* Malcolm Kept

The Evening Mail.

TUESDAY, FEBRUARY 13, 1894.

Evening Mail 13/2/94

A GRIEVANCE.

We inserted a letter in our issue of Saturday last over the the signature of "A Critic," the writer of which has a grievance against the Municipality, and he is not singular in this respect. There are hundreds—perhaps thousands—who could make a similar complaint, and though all the cases complained of many not turn out to be hardships, we feel certain that most of them are of this description It will be remembered that sometime back it was determined to revalue the houses in the Civil and Military Station in order that the assessment might be properly adjusted. There was nothing in this to complain of. It was well known that some of the owners of houses did not pay their proper share of assessment, while others probably paid more than they ought to have done. To do away with these anomalies it was determined to have the houses in the Station re-valued, which, as we have said, was quite right. But the way the business has been carried out must be declared quite wrong. We suggested at the time that a paid valuator should be employed, and that he should be ordered to perform the duty systematically. The Municipality had an economical fit on it just then, and it did not see any reason why a special officer should be appointed to perform the work. So the work was given to the Second Magistrate, and he was not relieved from any other duty in consequence. He has had to attend to the valuation when he could find time to do so, and thus the work is not finished yet. A few Muncipal Commissioners were told off to accompany Mr Abdul Rahman in his circuit round the town, and give him all the assistance in their power. These gentlemen would have much preferred to look after their legitimate work. The result is just what might have been expected. Houses are assessed at random; in fact, the duty is carried out exactly in the way our correspondent describes. The valuator and his assistants go into a street, ask what the assessment on a house is, and without making any further enquiries fix the sum to be paid in future, as a rule, always higher than has been paid in the past. Then the valuator and his friends "move on" to another house where the process is repeated. The whole business is performed at a hand gollop, and though the result may be gratifying to the Municipality it is anything but gratifying to the house owners. The case given by our correspondent is not a solitary one by any means, and the owners of houses are determined to do their best to oppose the new arrangement. Meetings are being held in different parts of the place, and the agitation is on the increase. In fact, there will be so many appeals against the assessment that the whole work will have to be practically gone through again. Under these circumstances, the best plan would be to cancel all the proceedings, appoint a valuator, and let the whole of the work be done over again. It has been done cheap it must be acknowledged, but it has also been nasty, so the better plan would be to have it done once more, and done properly.

A PROCESS:—A meeting to protest against the Municipal assessment was held last night at 8-30 p m in Govindammall's Girl's School Hall, Ulsoor. There was a large gathering of all races and creeds. Mr Sowcar Lingappa Chetty was appointed President. One of the gentlemen present, said that the whole of Ulsoor and its neighbourhood contain a population of fifteen thousand and odd, and that representatives should be elected for each division. With the unanimous consent of the gentlemen present, about 40 were appointed as representatives. A committee consisting of the following gentlemen was appointed:—Messrs C. D. Chocolinga Mudaliar, Chennamallappa Chettiar (Treasurer), Venkatram Mudaliar, Paramasiva Mudaliar, Varadaraju Muddaliar, Kuppuswami Mudaliar, Badrappa Chetty, Ramachandra Chetty, Siddappah Annaji Row, Adam Khan, Grama Ponnuswami Pillai, and Thumbu Konar. The following resolutions were passed and carried *nem con*. (1) That all the owners of houses shall pay a subscription of one anna for every one rupee they pay as assessment and no subscription less than one anna be paid. (2) That the money thus collected shall be utilized for appealing to the higher authorities and for the drafting of the *Mahazarnamas* by an expert of legal merit, and other similar expenses (3) That the subscription shall be collected as early as possible since the time left at their disposal was very short. The meeting dissolved at 9-30 p. m, with the announcement that another meeting will soon be held to adopt further measures.

INDIGNATION AGAINST THE REVISION OF HOUSE ASSESSMENT.—We learn that two or three retired Hindu officials, whose appeals against the revision of assessment of their houses by the Valuator were rejected the other day by the Revision Committee, are inviting the residents of Ulsur and its surrounding villages, to join them in preparing a Memorial for presentation to the British Resident in Mysore, appealing against the revision, as being unjust to the landed proprietors.

The Evening Mail.

SATURDAY, FEBRUARY 10, 1894.

Letter to the Editor

GREAT INJUSTICE IN THE C. AND M. STATION MUNICIPALITY.

SIR,—It is quite known to one and all that the 2nd Magistrate of the C and M Station was appointed as Valuator by the Municipal authorities, and some Municipal Commissioners were also appointed to assist him in seeing whether the assessors have assessed the houses correctly or not. The above officers who set out on inspection duty neither took the trouble of enquiring the occupier nor the owner of the premises to ascertain the amount of rent realized therefrom, but continued walking on the roads while the clerk read out the assessment levied on each premises and they (the Valuator and his assistants) then and there pronounced the increased assessment at random and the clerks recorded the same without any delay whatever. It is doubtful if the above officers inspected 3 per cent of the houses on them they levied the increased assessments. A few days after this, notices were served on all the owners of houses to the effect that the assessment had been increased for improvement including additions &c. and that people may appeal for revision to the President on the 3rd instant. There was a large gathering on this day amounting to nearly 2,000 men on the *maidan* of the Municipal Office. There were many old men come from distant places hiring conveyances &c. Unfortunately the day was unfavourable, most of the people that were on the *maidan* were quite wet on account of the drizzling. A retired Police Inspector who owns 3 houses was assessed at an annual value of Rs 193, and this has since been increased to Rs 270. The Police Inspector was asked the reasons for his appeal for which he said that his houses were not valued on their income as per regulations but arbitrarily. On which the 2nd Magistrate who assessed the houses told the President that all houses were assessed on their income and the statement of the appellant was not to be credited. The appellant proved to the above officers the accounts he had with him with reference to the rents he collected and convinced them that the houses were not assessed on their income. One of the Municipal Commissioners, a Mahomedan gentleman, told his fellow Commissioners then that what the appellant said was reasonable, and that justice should be rendered to him, but his suggestion was not taken into consideration by the majority. The appellant finding no justice rendered to him, asked the Municipal authorities to return him his documents &c appended to his application, to enable him to file a suit against the Municipality in the Civil Court, and he (the appellant) was ordered to apply in writing for the same. Not even a single appellant received a favourable answer from the authorities concerned. This is indeed a great injustice. Meetings in different parts of the C. and M. Station will soon be held to appeal to the British Resident to exempt the residents from paying the newly levied assessment and to allow them to pay the former assessment. Hence the Municipality will have no stain on it should it be pleased to render justice to the public before they appeal to the Resident, involving unnecessary expenses &c, as is now desired.

A CRITIC.

No. 323 + 3 Enc.

CIVIL AND MILITARY STATION,
BANGALORE,
Municipal Office, 1st May 1894.

No. 1628
1-4/5/94

From

THE PRESIDENT,
MUNICIPAL COMMISSION,
CIVIL & MILITARY STATION,
BANGALORE.

To

The First Assistant to the Resident in Mysore,
BANGALORE.

Sir,

In continuation of my letter no: 60, dated 10th April 1893, I have the honor to forward copy of a resolution of the Municipal Commissioners, no: 13, dated 26th Instant, together with the application of Mu Abdul Rahman Saib, claiming, on the terms of his appointment, a bonus, in connection with the services rendered by him in the revision of House assessment on buildings and lands in the Civil and Military Station of Bangalore, (as resolved by the Commissioners in their Resolution,* dated

A 8

A 8 A

* Copy attached.

Dated 8th April 1893) and to request that you will be so good as to obtain the Resident's Sanction to the payment to Mr. Abdul Rahman of Rs: 2500, Voted by the Commissioners as a bonus, and to the Cost being met from the probable balance at the close of the current official year.

I have the honor to be,
Sir,
Your most obt servant

Edw. Hewetson
President

Abstract of Proceedings
ordinary meeting of the Mun.
Commissioners, for the Civil and
Military Station of Bangalore
dated 26 April 1894.

x x x

13. Read. Application from the
Valuator (revision of the House
Assessment) relating to the
payment of a bonus to him, the
Valuator Mr Abdul Rahman
Saib, for his work in connection
with the revision of House
Assessment.

Proposed by Mr Bride that a
Sum of Rs: 2500 be given as a bonus
to the Valuator, as by his work the
municipality have gained a
permanent annual increase
of upwards of Rs: 15,000 and therefore
be considered that Rs: 2500 was
not excessive.

Seconded by Mr Annasamy
Moodly amendment by Mr Oliff

That Rs: 1100 be given as a
bonus by the Commissioners,
which gives a total allowance of
Rs: 200/- per month, for the eleven
months during which this work

has

is lasted.

not seconded.

10 for original proposition

2 Against Mr Olleff and

Mr Campbell.

2 not Voting, District Supt of Police

and Vice President.

Resolution. Proposition carried.

/Signed/ Edw. Hewetson

President

Copy

Edw. Hewetson

30 4/94 President

WD

19

Bangalore
28th March 1894

From
The Valuator
Amstation of Bangalore.

To
The President
Municipal Commission
Amstation Bangalore.

Sir,

I have the honor to inform you that the revision of assessment on houses, buildings and lands in the Civil and Military station of Bangalore has been completed with an increase of Rs: 15676-11-9.

2. The work has given me far more labor and trouble than I had anticipated and I request you will be good enough to settle the percentage to be paid to me, as resolved by the Board in their meeting of the 8th April 1893, at an early date.

3. I would recommend an allowance to the revision clerk Soobrow, who has worked with me throughout the revision so honestly and satisfactorily.

I have &c
(Sd) Abdul Rahman
Valuator

Copy
Edw. Hewetson
President MD

30 4/94

Abstract of Proceedings of a Special meeting of the Municipal Commissioners dated 8th April 1893

x x x

The Commissioners resolve that two Commissioners of Each Division assist the President in the Valuation of lands, houses, buildings and huts with their appurtenances in the Civil and military station, and touching the pay of a Valuator to assist the President and two Commissioners in their work.

Proposed by General Fischer that the pay of the Valuator or Valuer, to aid the President and the Said two Commissioners in the above duty, be fixed at Rs: 250 permensem, excluding Carriage allowance, but not exceeding a Sum of Rs: 300 in all.

Seconded by Mr Krishnasingh

Amendment by Mr Olleff.

That the pay of the Valuer be fixed at Rs: 100 per month, and that on the completion of the work, the question of a bonus to the Valuator, on a percentage, be Considered, with reference to the increased income of assessment.

Seconded

Seconded by Mr Theruvarunga Mood.

12 for Amendment

Captain W. Dixon

Captain. Evans

Mr Campbell

" Olleff

" Mohomed Ali

" Abdul Aleem

" Annasamy Mood.

" Gungathara Chetty

" Theruvarunga Mood.

" Maiyandadeva Mood.

" Krishnasamy Mood.

" Venkatasamy

5 Against

General J. F. Fischer, R.E.

Mr R. F. Hayes

" P. L. Bride

" B. Krishna Singh

Surgn Lt. Col. A. F. Dobson

Resolution Amendment Carried

The Commissioners unanimously resolve that a carriage allowance

Allowance at Rs: 60 per month be passed for the President, and the two Commissioners in carrying out their work.

/Signed/ Edw. Hewetson
Offg: President.

"Copy."

Edw. Hewetson
President

No. 1765 D/18.5.94
~~6.5.94~~
385-9

Issue today

To P. Mel

Sir

I have the honor to acknowledge the receipt of your letter No. 323 & Enclosures on this subject of a bonus of Rs. 2500 to Mr. A.R. in addition to the allowance of Rs 100 per. per Service rendered by him in connection with the revision of the House Attt on building & land in the C & M Sts of Bangalore.

2 In reply I am to inform you that highly as the President appreciates the work done by Mr. A.R. he is unable to consider ~~to consider~~

a remuneration [illegible] per
month in excess of his
actual salary - and that
the grant of a remuneration
in this case is subject
to the sanction of the G of I.
The highest [illegible] Rent for
should the Resident be able
to recommend is Rs
1100 being an addition
of Rs 100 per for 11 months
to the allowance already
drawn by the A.R.

[illegible]

10/5

(Extract)

Origl in file 65/94

24

No. 1853/65·94.

From,

The Resident in Mysore,

To,

The Secretary to the Govt: of India,
Foreign Department, Simla.

Dated Bangalore, 25th May 1894.

Sir,

× × × ×

2. In reply to your enquiry as to how the extra duties which it is proposed to entrust to Mr: Abdul Rahman, and for which an allowance of Rs: 100 is asked, differ from those performed by him apparently without special remuneration in connection with the revision of the house assessment for the municipality of the Civil and Military station, I beg to represent that the municipal commissioners asked for Mr: Abdul Rahman's services on account of his great experience and local knowledge and passed a resolution granting him an allowance of Rupees 100 per mensem and a bonus on the completion of the work as at the time it was doubtful how long it would take and what trouble it would entail. The question of the bonus is now under consideration.

× × × × × × × ×

I have &c.,
(Sd) C. W. Ravenshaw, Major
for Resident

Extract

For original
see File No 65/94

No. 2415. I.

From,

The Under Secretary to the Government of India,

To,

The Resident in Mysore.

Foreign Deptt.

Dated Simla, the 18th July 1894.

Sir,

× × × ×

× × × ×

× × × ×

4. With reference to paragraph 2 of your letter of the 25th May 1894, I am to point out that the sanction of the Government of India is necessary before Mr. Abdul Rahman can accept either the allowance of Rs. 100/- a month granted to him by the Municipal Commissioners for revising the House assessment or the bonus which they contemplate giving him: and I am to request that the whole of the proposals for remunerating Mr. Abdul Rahman for this duty may now be separately reported for the orders of the Government of India.

I have &c.

(Sd) A. Williams,

Under Secretary to the Govt of India

"Extract"

No. 1197

CIVIL AND MILITARY STATION,
BANGALORE.

Municipal Office, 30 July 1894.

RESIDENT'S OFFICE BANGALORE No. 2652 D/- 31/7/94

From

THE PRESIDENT,
MUNICIPAL COMMISSION,
CIVIL & MILITARY STATION,
BANGALORE.

To

The 1st Assistant to the Resident in Mysore,
BANGALORE.

Sir,

Referring to para 2 of your letter No. 1765/385.92, dated 8 May 1894 I have the honour to request that you will be so good as to inform me whether the Government of India have passed any orders with reference to the grant of a bonus of Rs 1100/- to Mr Abdul Rahaman for his services in connection with the revision of House assessment in the Civil and Military

D. 20

The Govt. of India have not been addressed on the subject pending the reply now given in para 2 of this letter.

Military Station.

2. I beg to add that your letter, under acknowledgment, was circulated to the Commissioners, who have acquiesced in the payment of the bonus of Rs 1100/-, as proposed by the Resident, and offered no remarks thereon.

I have the honor to be
Sir
Your most obedt Servant

Edw. Hewetson
President

Who ~~[illegible]~~ was not told to comp. [illegible]

24

No. 2680/385-92

The Resident's Office
Bangalore, 6 August 1894

To,

The Secretary to the Govt. of India,
Foreign Department.

Sir,

I have the honour to acknowledge the receipt of your letter No. 2415-I. dated the 18th July 1894, and with reference to para 4 on the subject of the grant of a monthly allowance and bonus to Mr. Abdul Rahman, 2nd Magistrate, Civil and Military Station of Bangalore, for work done in connection with the revision of the House Assessment in the C and M Station I beg to submit the following explanation:

2. In considering the ways and means towards meeting the probable contribution by the Municipality towards the cost of a water supply in the C and M Station, the House Assessment was found to be a source likely to yield a larger income, and a revision of the tax was resolved on by the Municipal Commissioners in a resolution dated the ~~9th February~~ 8 April 1893.

Sl. 8/a

3. Some difficulty was experienced in finding a proper agency to carry out the work as many of the Commissioners were the

-selves owners of property and others were incom-
competent, and it was found necessary to appoint
an independent official whose character and posi-
tion would be above question, and whose knowledge
and experience would tend to a satisfactory com-
pletion of the work.

4. Mr. Abdul Rahman, 2nd Magistrate in the
C and M Station, was considered the most suita-
ble man for the work, and at the request of the
Commissioners he was placed in charge of the
work on a monthly allowance of Rs. 100, and the
grant of a bonus in proportion to the increased
Revenue obtained at the close of the operations

? (2e of Pension

5. The duties in connection with the revi-
sion of the House Assessment involved a very conside-
rable addition to Mr. Abdul Rahman's work, which occupying several hours a day and
extended over a period of 11 months, and could
scarcely be undertaken without extra remunera-
-tion. He has carried out the work with much
tact and judgment and has increased the receipts
from this tax by Rs. 15,676 per annum

6. I regret that through an oversight the
previous sanction of the Government of India
to the payment of the allowance to Mr. Abdul
Rahman was not obtained but as the revision of
the House Assessment was a matter of pressing necessity

and the results have fully justified the ---- means, I trust the Government of India will now accord sanction to the payment of the allowance of Rs 100, per mensem for 11 months to Mr. Abdul Rahman.

7. As regards the grant of the further Bonus, the Commissioners recommended the payment of Rs. 2,500. This sum appeared to me excessive and unnecessary and they have now, on my suggestion, recommended the payment of Rs 1,100 to Mr. Abdul Rahman to which I now solicit sanction.

I have etc.,

Resident.

No. 3227 J

From

The Deputy Secretary to the Government of India

No. 3305 11/18/9/94

To

The Resident in Mysore

Dated Simla, the 12th September 1894.

Foreign Deptt. Sir,

In reply to your letter No. 2680-385-92, dated the 6th August 1894, I am directed to convey sanction to the acceptance by Mr. Abdul Rahman, 2nd Magistrate in the Civil and Military Station of Bangalore, of the allowance of Rs. 100 per mensem paid to him by the Municipal Commissioners for revising the house assessment in the Civil and Military Station.

As regards the further bonus which the Municipal Commissioners propose

S 24

propose to say to Mr. Abdul Rahman, I am to say that the Government of India are of opinion that he has been not insufficiently remunerated by the grant of a monthly allowance for the work done by him for the Municipality. In view, however, of the fact that Mr. Abdul Rahman has been led to expect that a bonus would be granted to him, the Government of India are pleased to sanction the payment to him by the Municipal Commissioners of an additional sum of Rs. 300/-, that being equal to one month's pay.

3. I am to add that the Government of India cannot view with satisfaction the arrangement entered into by the Municipality which had the effect of giving the assessing officer a bonus

in

in proportion to the increased revenue obtained by his assessments. An assessing Officer holds a quasi-judicial position, and the Government of India consider that he should not be placed in the position of having a pecuniary interest in his own judgments.

I have the honour to be,
Sir,
Your most obedient Servant,

A. C. Lyall
Deputy Secretary to the
Govt. of India

RESIDENT'S OFFICE.

RD

Dated 26 Sept 1894.

Serial No. 2

[DRAFT]—For approval.

No. 3384 / 385-92

To The President, Municipal Commission, C & M Station of Bangalore

Sir,

With reference to correspondence ending with your letter No. 1197 dated the 30th July 1894, I am directed to convey the sanction of the Govt. of India to the acceptance by Mr. Abdul Rahman, 2nd Magistrate in the C & M Station of Bangalore, of the allowance of Rs 100 per mensem paid to him by the Municipal Commissioners for revising the house assessment in the C & M Station.

S. 23

S. 25

2. As regards the further bonus, I am to say that the Govt. of India are of opinion that Mr. Abdul Rahman has been not

insufficiently remunerated by the grant of a monthly allowance for the work done by him for the municipality. ~~In view~~ Having consideration, however, ~~of~~ to the fact that he has been led to expect that a bonus would be granted to him, the Govt. of India are pleased to sanction the payment to him by the Commrs. of an additional sum of Rs 300, that being equal to one month's pay.

I have, etc,

[signature]

First Nth. Resident

N.
25-9-94

Bangalore 22nd October 1894.

My dear Hamilton.

With reference to your offic letter No. 323 and 3 Encls dated 1st May 1894 the Resident wishes you to send in a statement shewing estimated increase from house assessment viz: 15,676. as in letter referred to.

II. Reduction owing to appeals.

III. Reduction owing to other causes.

IV. Actual increase.

V. No. of appeals decided up to date (ie) 15th October

VI No. - - - - - - pending

These figures will no doubt explain the amount stated as available in the matter of the B.C.H. if not. Resident would also like an explanation as to how you got these figures.—

Yours sincerely.

(signed) C. W. Ravenshaw

To

Edwd. Hamilton Esq.

BANGALORE MUNICIPALITY.

5 November 94

My dear Richardson

Your D.O. Dated 22 Oct 94

I have to enclose a statement furnishing the information called for in the above, in re the increase resulting by the revision of assessment during the year 1893-94.

I thought this information had gone to you days back

Yours Sincerely. Edw. Hunt

Submitted for favour orders.

The Honoring Hospital Improvements File No 141 of 1893 is with the Resident.

A.J.

10-11-94

Statement showing the increase of House and Lighting Rates resulting by the Revision of Assessment during the year 1893-94

I	II	III	IV	V	VI	VII	VIII
Estimated increase from House assessment Rs: A. P.	Reduction owing to appeals Rs: A. P.	Reduction owing to other Causes Rs: A. P.	Actual increase Rs: A. P.	No: of appeals decided up to date i.e 15th October 1894	No Pending	Explanation as to how the sum of Rs 40000 was said to be available for Sc. H. Improvements	Remarks.
15676 11 9	1006 14 6	2869 13 3	11800 . .	1234	Nil	attached	entered in round numbers in Budget Rs 12,000

3876-111-9

395-96?

Reduction of Lighting Rate on military buildings — Rs: 1890-"-"
Amount since struck off on account of places of Public worship &c " 503-3-11
Probable amount to be exempted on account of Houses under 14 Rs: Annual Value " 476-9-4
Rs: 2869-13-3

Actually we get from military Rs: 1950

Edw. Hewitson
President
W.D.

VII

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6

Explanation required as to how the sum of Rs: 40,000 was stated to be available in the matter of Bowring Civil Hospital Improvements.

In para 2 of this office letter no: 274, dated 24th April 1894, in re the B.C. Hospital Improvements, it was explained that the surplus Revenue, after defraying the annual expenditure, including the increased revenue anticipated from House tax, as shown in the current year's budget, will amount, on an average, to Rs: 40,000. per annum. This is wrong and should have been for that year (1894-95) only, as it included the balance carried forward from the previous year.

Taking the nominal receipts, as per recent financial statement for 1894-95, the figures will be as follows:-

Receipts	Rs: 263,959
Expenditure	" 238,395
Surplus Balance	Rs: 25,564

For unforeseen charges: 4,000 required.

Edw. Hewitson
President
WD

Hn